(ix) *Dependents and Kitchens on Works*

128. *Dependents on works.*—"Dependents" include non-working children and adults unable to work *who are actually dependent on the workers.* No others shall be admitted as dependents on public works; and the Charge Officer shall, with the assistance of the village officers and the residents of adjacent villages, eliminate and send back to their villages or to the nearst poor-house any persons claiming to be dependents but really unconnected with the workers. Careful scrutiny of the number of dependents is especially necessary on any work on which dependents' allowances are paid in cash under section 131.

129. *Percentage of dependents.*—If village relief is efficiently administered the number of those seeking relief on public works as dependents should not be considerable, as they will be limited to the families of the workers. Whenever the number of dependents exceeds twenty-five per cent. of the number of workers employed on a public work, the Charge Officer shall specially refer to the matter in his weekly progress report, giving any explanation of the high percentage which he may have to offer.

130. *Elimination.*—If the number of dependents interferes with the discipline on the works or is otherwise seriously inconvenient, the Collector shall have power to return them to their villages in order to bring them on the village gratuitous relief lists, provided that children are in no case separated from their guardians.

131. *Relief of dependents by cooked food or cash.*—(*a*) Dependents, other than the children in arms of workers, shall be relieved by the distribution of cooked food in kitchens on the works, provided that if for special reasons this arrangement is found to be unadvisable or impracticable on any work, the Collector may sanction the payment of the dependent's allowance in cash on that work.

(*b*) As far as possible kitchens on work shall be utilized as village kitchens or poor-houses, for the purpose of giving cooked food to those for whom otherwise a separate village kitchen or poor-house would have to be provided.

132. *Kitchens on works.*—The following arrangements shall be adopted in kitchens on public works:—

(*a*) The kitchen shall be in charge of a superintendent directly subordinate to the Charge Officer.

(*b*) The kitchen shall be situated within an enclosure to which all dependents shall be admitted every morning within an hour after sunrise and again after the midday interval: they shall not ordinarily be permitted to leave the enclosure during the hours of work. An admission and attendance register shall be kept in Form 21.

(*c*) The dependents shall be formed into gangs of about thirty each, each gang of children being placed under the charge of a nurse selected from the female relief workers.

(*d*) The gangs shall be grouped in messes of about two hundred and a karkun appointed to every two messes, whose duty it shall be to muster the members of his messes twice a day, keep the necessary statements and accounts and work generally under the superintendent's orders.

(*e*) Such number of grain-grinders, cooks, water-carriers, &c., as may be required shall be appointed by the Charge Officer from amongst the relief workers. The dependents shall be given such light work to do in connection with the kitchen as they may be fit for.

(*f*) Shelters from the sun and rain, facing north, and suitable latrines near at hand shall be provided.

(*g*) Children suffering from itch or conjunctivitis shall be kept separate from the others, those suffering from conjunctivitis being kept in sheds from which the light is excluded and having their eyes washed daily under directions to be given by the medical officer.

(*h*) Half the cooked ration shall be given at 9 A.M. and the other half at 4 P.M., but young children may be fed thrice a day if necessary. Care

shall be taken to ensure that the food is well cooked and is eaten by those for whom it is intended.

(*i*) As the scale of grain allowances laid down in section 107 includes a margin for salt, condiments, fuel, &c., the amount of *grain* to be used for each dependent shall be about $\frac{3}{8}$ths less than the scale.

(*j*) The diet shall be varied as much as possible within the prescribed scale of expenditure, the medical officer being always consulted in the matter. Fresh or condensed milk shall be provided as far as possible for emaciated children—the cost being met from the dependent's allowance or as a medical comfort, or from private charitable funds.

(*k*) The medical officer shall inspect the dependents at least once a day. He shall from time to time send on to the work any adult or child over ten years of age whom he considers fit for at least light work. He shall pay particular attention to the emaciated and prescribe special diet for them under rules to be laid down by the District Medical Officer. Any dependent in need of medical attendance shall be removed to the hospital.

133. *Non-working children.*—Special attention shall be paid by the Charge Officer and inspecting officers to the condition of the non-working children on any work on which the dependents' allowances are paid in cash. If any sign of insufficient nourishment appears among the non-working children arrangements shall at once be made to give cooked food in place of cash allowances.

134. *Work for dependents paid in cash.*—The dependents shall be employed on such work about the camp as they may be able to perform.

(x) *Accounts*

135. *Provision of funds.*—The Charge Officer shall be given a drawing account on the sub-treasury nearest to the work or placed in funds by cheques on the sub-treasuries nearest to the works. He shall give notice monthly through the Executive Engineer to the treasury officer of the demands likely to be made on the sub-treasuries during the month following.

136. *Charge Officer to be cashier of the charge.*—The Charge Officer himself shall be the cashier of the charge. He shall open the work with funds sufficient for the expenditure of a fortnight or three weeks, according to the distance of the charge from the nearest treasury or sub-treasury.

137. *Custody and inspection of cash.*—The cash in hand shall be placed in bags in a strong chest, securely locked, which shall be sealed each evening and made over to the police guard for safe custody. Inspecting officers shall count the cash balance each time they visit the charge and certify to its amount in the cashbook after verifying the entries with any vouchers or duplicates of vouchers that may be available.

138. *Cashbook.*—The Charge Officer shall keep a *cashbook* in Form 15 in which shall be entered every receipt and payment, each entry being given a serial number commencing from the Sunday of each week. The cashbook shall be totalled and balanced daily. No erasures shall be allowed in it, all corrections being made in red ink and initialled by the Charge Officer himself. At the close of the month a *statement of the actual cash balance* shall be prepared in Form 17; this shall be signed by the Charge Officer in token of its correctness and at once forwarded to the Executive Engineer.

139. *Muster-roll.*—The basis of the accounts is the *nominal muster-roll*, Form 11. This shall be maintained separately for each gang by the mustering karkuns, each of whom shall ordinarily have a party consisting of five gangs under him. From the muster-roll the mustering karkun shall draw up his *daily abstract* in Form 13 which after scrutiny by the Charge Officer shall form the basis for writing up the *charge daybook* in Form 14. The sub-cashier shall next morning at a fixed time disburse the wages and allowances to the mustering karkun, each gang's wages being put into a separate bag and the mustering karkun signing in the charge daybook against the payment entry in his name in acknowledgment of receipt.